

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

EBEN ALEXANDER, III, M.D.

Plaintiff,

v.

BRIGHAM AND WOMEN'S PHYSICIANS

ORGANIZATION, INC., successor to

Brigham Surgical Group Foundation, Inc.,

BOSTON NEUROSURGICAL FOUNDATION

INC., BRIGHAM SURGICAL GROUP

FOUNDATION, INC. DEFERRED

COMPENSATION PLAN, BRIGHAM

SURGICAL GROUP FOUNDATION, INC.

FACULTY RETIREMENT BENEFIT

PLAN, COMMITTEE ON COMPENSATION

OF THE BRIGHAM SURGICAL GROUP

FOUNDATION, INC., and

PETER BLACK, M.D.

Defendants.

Case No. 04-10738-MLW

**APPENDIX OF SELECTED AUTHORITIES IN SUPPORT
OF PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT**

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Dated: April 3, 2005

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U.S. DISTRICT COURT
DISTRICT OF MASSACHUSETTS

1. DOL Advisory Op. No. 90-14A (May 8, 1990) (1990 WL 123933)
2. Internal Revenue Code § 4958 (26 U.S.C. § 4958)
3. Treasury Regulation § 53.4958-1 (26 C.F.R. § 53.4958-1)
4. Transcript of Motion Hearing held on November 29, 2004
5. S. Rep. No. 93-127 (1974 U.S.C.C.A.N. 4838)
6. 40 Fed. Reg. p. 34,530 (August 15, 1975)
7. DOL Regulation 2520.104-23(a) (29 C.F.R. § 2520.104-23)
8. Michael Sirkin and Lawrence K. Cagney, Executive Compensation, §7.03[2] (2002)
9. Thomas P. Clark and Robert S. Forman, Tax and ERISA Considerations Associated With Nonqualified Severance Benefit Plans Sponsored by Professional C Corporations, 78-Jan Fl. B. J. 49 (2004)
10. David B. Bruckman, Implementing and Exiting Rabbi Trusts, 29 Westchester Bar Journal 43 (2002)
11. Ridgeley A. Scott, Rabbis and Other Top Hats: The Great Escape, 43 Cath. U. L. Rev. 1 (1993)
12. DOL Advisory Op. No. 75-64 (Aug. 1, 1975) (1975 WL 4556)